

10 WESTERN MASSACHUSETTS ELECTRIC COMPANY  
 11  
 12  
 13 OTHER ELECTRIC REVENUES  
 14  
 15

17 FERC	Description	Test Year	Pro forma	Test Year	Reference
		18 (A)	19 (B)	20 (C)	21 (D)
24 451	Account Restoration at the Meter	\$ 222,755	\$ 384,552	\$ 607,307	Line 35
25 451	CGI/Warrant	6,664	7,919	14,583	Line 36
26 451	Pole Reconnects	13,350	(1,700)	11,650	Line 37
27 451	Manhole Reconnects	3,360	9,708	13,068	Line 38
28 451	Returned Check Fees	30,422	24,583	55,005	Line 39
29 451	Sales Tax Abatements	-	11,086	11,086	Line 40
30	Total	276,551	436,148	712,699	
31	451 Associated Company	(30,137)	-	(30,137)	
32	Total Miscellaneous Revenue	\$ 246,414	\$ 436,148	\$ 682,562	

33 Line Notes

34 Col.(E)	35 Quantity	36 Blended Cost	37 Total	38 Reference
39 19 Account Restoration at the Meter	8,550	\$ 71.03	\$ 607,307	Attachment DPU-6-4(b),Attachment DPU-6-11
40 20 CGI/Warrant	68	\$ 214.46	\$ 14,583	Attachment DPU-6-4(c)
41 21 Pole Reconnects	115	\$ 101.31	\$ 11,650	Attachment DPU-6-4(g),Attachment DPU-6-11
42 22 Manhole Reconnects	81	\$ 161.34	\$ 13,068	Attachment DPU-6-4(g),Attachment DPU-6-11
43 23 Returned Check Fees	5,006	\$ 10.99	\$ 55,005	Attachment DPU-6-4(a) and DPU 6-5
44 24 Sales Tax Abatements	213	\$ 52.05	\$ 11,086	Attachment DPU 6-4(d)
45			\$ 712,699	
46				
47				
48				
49				

50 NOTE: Numbers may not add due to rounding

Western Massachusetts Electric Company  
d/b/a Eversource Energy  
D.P.U. 17-05  
Exhibit ES-DPH-3 (West)  
WP DPH-8  
May 25, 2017 Update  
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WESTERN MASSACHUSETTS ELECTRIC COMPANY  
NON-BASIC SERVICE  
UNCOLLECTIBLES EXPENSE

Period (A)	Net Write-offs Excluding Year Round Hardship (B)	Retail Revenue (C)	Net Write-offs as a percentage of Retail Revenue (D)
July 2013 - June 2014	\$ 2,544,266	\$ 260,456,724	0.9768%
July 2014 - June 2015	3,117,775	237,107,141	1.3149%
July 2015 - June 2016	3,625,381	249,340,158	1.4540%
3 Year Average	\$ 3,095,807	\$ 248,968,008	1.2435%

NOTE: Numbers may not add due to rounding

Western Massachusetts Electric Company  
d/b/a Eversource Energy  
D.P.U. 17-05  
Exhibit ES-DPH-3 (West)  
WP DPH-8  
May 25, 2017 Update  
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**WESTERN MASSACHUSETTS ELECTRIC COMPANY  
NON-BASIC SERVICE  
UNCOLLECTIBLES EXPENSE**

Description	12 Months Ended 06/30/2014		12 Months Ended 06/30/2015		12 Months Ended 06/30/2016	
	(A)	(B)	(C)	(D)		
<b>Non-Basic Service Net Write-offs</b>						
- Net Write-offs	\$	5,447,697	\$	6,091,762	\$	7,503,072
- Adjustment for Year Round Hardships		(1,049,795)		(443,901)		(572,243)
Subtotal		4,397,902		5,647,861		6,930,829
- Basic Service Write-offs		(1,853,636)		(2,530,086)		(3,305,448)
Total	\$	2,544,266	\$	3,117,775	\$	3,625,381
<b>Non-Basic Service Retail Revenue</b>						
- Total Retail Revenue	\$	411,912,580	\$	426,981,371	\$	386,152,278
- Basic Service Revenue		(151,455,856)		(189,874,230)		(136,812,120)
Total	\$	260,456,724	\$	237,107,141	\$	249,340,158

Note: Numbers may not add due to rounding

Western Massachusetts Electric Company  
 d/b/a Eversource Energy  
 D.P.U. 17-05  
 Exhibit ES-DPH-3 (West)  
 WP DPH-10  
 May 25, 2017 Update  
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WESTERN MASSACHUSETTS ELECTRIC COMPANY

DUES AND MEMBERSHIPS

Account (A)	Description (B)	Test Year Actual 06/30/2016 (C)	Pro Forma Adjustments (D)	Test Year Pro Forma (E)
923000 : Outside Services				
	<i>Dues and Membership Fees</i>			
	AMERICAN BENEFITS COUNCIL	246		246
	AMERICAN CHEMISTRY COUNCIL	26		26
	BENTLEY UNIVERSITY CWB	127		127
	BOARD OF BAR OVERSEERS	10		10
	CAEL	365		365
	CGA LABOR GUILD	25		25
	COLOR MEDIA GROUP INC	21		21
	CORPORATE EXECUTIVE BOARD	4,859		4,859
	DMEC	21		21
	EDISON ELECTRIC INSTITUTE	1,122		1,122
	ELECTRIC UTILITY INDUSTRY SUSTAINABLE	768		768
	ENERGY COUNCIL OF THE NORTHEAST	820		820
	ENERGY INDUSTRY CBT ALLIANCE	355		355
	ENVIRONMENTAL BUSINESS COUNCIL OF	57		57
	EQUAL EMPLOYMENT ADVISORY COUNCIL	694		694
	ETHICS & COMPLIANCE OFFICER ASSOCIATION	154		154
	INDEPENDENT ELECTRICAL	34		34
	INTERNATIONAL INSTITUTE FOR CONFLICT	235		235
	LAWYERS COLLABORATIVE FOR DIVERSITY INC	250		250
	LAWYERS DIARY & MANUAL LLC	3		3
	MEA ANNUAL DUES	2,592		2,592
	NORTHEAST HUMAN RESOURCES ASSOCIATION	836		836
	PRO BONO PARTNERSHIP	220		220
	PROJECT MANAGEMENT RESOURCE GROUP INC	127		127
	SOCIETY FOR HUMAN RESOURCE	10		10
	STATE HOUSE NEWS SERVICES LLC	154		154
	TAX EXECUTIVES INSTITUTE INC	6		6
	THE BUREAU OF NATIONAL AFFAIRS INC	1,754		1,754
	THE PARTNERSHIP INC	360		360
	UNIVERSITY OF MASSACHUSETTS BOSTON	29		29
	UTILITIES STATE GOVERNMENT ORGANIZATION	500		500
	UTILITIES TELECOM COUNCIL	1,070		1,070
	WORLDATWORK	12		12
	OTHER DUES AND MEMEBERSHIPS	2,680	(2,680)	-
	Dues and Membership Fees	20,540	(2,680)	17,860
930200: Misc General Exp				
	<i>Dues and Membership Fees</i>			
	1BERKSHIRE	3,750		3,750
	AMHERST AREA CHAMBER OF COMMERCE	353		353
	ECONOMIC DEVELOPMENT COUNCIL	27,675		27,675
	EDISON ELECTRIC INSTITUTE	64,264		64,264
	FRANKLIN COUNTY CHAMBER OF COMMERCE	1,275		1,275
	SPRINGFIELD REGIONAL CHAMBER	6,000		6,000
	BETTER BUSINESS BUREAU INC	61		61
	OTHER DUES AND MEMEBERSHIPS	13	(13)	-
	Dues and Membership Fees	103,391	(13)	103,378
903003: Cust AR + Coll- Cust Care - Support				
	UTILITY ANALYTICS INSTITUTE	584		584
586110: General Supervision and Admin				
	ENERGY COUNCIL OF THE NORTHEAST	305		305
	<b>TOTAL DUES AND MEMBERSHIPS</b>	<b>124,820</b>	<b>(2,693)</b>	<b>122,126</b>

NOTE: Numbers may not add due to rounding

WESTERN MASSACHUSETTS NSTAR ELECTRIC COMPANY

EMPLOYEE BENEFITS COSTS  
TEST YEAR PRO FORMA

MEDICAL EXPENSE

Description	Non-Represented			Represented - L369			Represented - L12004			Represented - L455/EESCO			Pro Forma Test Year (D) + (G) + (J) + (M)	Reference (O)
	Enrollment as of 6/30/16 (#)	2016 Net Annual Cost per Employee (S)	Pro Forma Test Year (B)*(C)	Enrollment as of 6/30/16 (#)	2016 Net Annual Cost per Employee (S)	Pro Forma Test Year (E)*(F)	Enrollment as of 6/30/16 (#)	2016 Net Annual Cost per Employee (S)	Pro Forma Test Year (H)*(I)	Enrollment as of 6/30/16 (#)	2016 Net Annual Cost per Employee (S)	Pro Forma Test Year (J)*(K)		
<b>MEDICAL - WMECO</b>														
PPO 100 EE Only	7	8,282	\$ 57,972	-	7,718	\$ -	-	7,718	\$ -	29	8,282	\$ 240,169		
PPO 100 EE + Spouse	6	15,873	\$ 95,238	-	-	\$ -	-	-	-	26	15,873	\$ 412,698		
PPO 100 EE + Children(ren)	4	13,803	\$ 55,211	-	-	\$ -	-	-	-	11	13,803	\$ 151,829		
PPO 100 Employee +1	-	-	-	-	16,207	-	-	16,207	-	-	-	-		
PPO 100 Family	13	22,775	\$ 296,069	-	23,925	-	-	23,925	-	44	22,775	\$ 1,002,081		
Total PPO 100	30	\$ 504,490		-	\$ -		-	\$ -		110	\$ 1,806,776	\$ 2,311,266		
PPO 90 EE Only	4	8,282	\$ 33,127	-	7,362	\$ -	-	7,362	\$ -	21	8,282	\$ 173,915		
PPO 90 EE + Spouse	1	15,873	\$ 15,873	-	-	\$ -	-	-	-	7	15,873	\$ 111,111		
PPO 90 EE + Child(ren)	1	13,803	\$ 13,803	-	-	\$ -	-	-	-	5	13,803	\$ 69,013		
PPO 90 Employee +1	-	-	-	-	15,459	-	-	15,459	-	-	-	-		
PPO 90 Family	7	22,775	\$ 159,422	-	22,821	-	-	22,821	-	11	22,775	\$ 250,520		
Total PPO 90	13	\$ 222,224		-	\$ -		-	\$ -		44	\$ 604,560	\$ 826,784		
Saver EE Only	5	7,015	\$ 35,075	-	6,679	\$ -	-	6,799	\$ -	12	7,015	\$ 84,181		
Saver EE + Spouse	1	14,092	\$ 14,092	-	-	\$ -	-	-	-	5	14,092	\$ 70,461		
Saver EE + Children(ren)	2	12,188	\$ 24,377	-	-	\$ -	-	-	-	6	12,188	\$ 73,130		
Saver Employee +1	-	-	-	-	14,025	-	-	14,267	-	-	-	-		
Saver Family	10	20,439	\$ 204,388	-	20,704	-	-	20,946	-	24	20,439	\$ 490,530		
Total Saver	18	\$ 277,932		-	\$ -		-	\$ -		47	\$ 718,303	\$ 996,235		
Medical Opt-out/Blank	10	500	\$ 5,000	-	500	\$ -	-	500	\$ -	26	500	\$ 13,001	\$ 18,001	
<b>WMECO MEDICAL EXPENSE</b>	<b>71</b>	<b>\$ 1,009,646</b>		<b>-</b>	<b>\$ -</b>		<b>-</b>	<b>\$ -</b>		<b>227</b>	<b>\$ 3,142,640</b>	<b>\$ 4,152,286</b>	<b>Line 28 + 35 + 42 + 44</b>	
<b>MEDICAL - EESCO</b>														
PPO 100 EE Only	418	8,282	\$ 3,461,742	95	7,718	\$ 733,191	2	7,718	\$ 15,436	7	8,282	\$ 57,972		
PPO 100 EE + Spouse	280	15,873	\$ 4,444,440	-	-	\$ -	-	-	-	9	15,873	\$ 142,857		
PPO 100 EE + Children(ren)	184	13,803	\$ 2,539,686	-	-	\$ -	-	-	-	3	13,803	\$ 41,408		
PPO 100 Employee +1	-	-	-	74	16,207	\$ 1,199,333	2	16,207	\$ 32,414	2	-	-		
PPO 100 Family	412	22,775	\$ 9,383,119	66	23,925	\$ 1,579,034	2	23,925	\$ 47,850	7	22,775	\$ 159,422		
Total PPO 100	1,294	\$ 19,828,987		235	\$ 3,511,558		6	\$ 95,700		28	\$ 401,659	\$ 23,837,903		
PPO 90 EE Only	141	8,282	\$ 1,167,717	7	7,362	\$ 51,531	-	7,362	\$ -	2	8,282	\$ 16,563		
PPO 90 EE + Spouse	61	15,873	\$ 968,253	-	-	\$ -	-	-	-	1	15,873	\$ 15,873		
PPO 90 EE + Children(ren)	53	13,803	\$ 731,540	-	-	\$ -	-	-	-	1	13,803	\$ 13,803		
PPO 90 Employee +1	-	-	-	3	15,459	\$ 46,377	-	15,459	\$ -	-	-	-		
PPO 90 Family	128	22,775	\$ 2,915,144	8	22,821	\$ 182,564	-	22,821	\$ -	1	22,775	\$ 22,775		
Total PPO 90	383	\$ 5,782,653		18	\$ 280,471		-	\$ -		5	\$ 69,014	\$ 6,132,138		
Saver EE Only	65	7,015	\$ 455,980	9	6,679	\$ 60,108	1	6,799	\$ 6,799	1	7,015	\$ 7,015		
Saver EE + Spouse	42	14,092	\$ 591,872	-	-	\$ -	-	-	-	2	14,092	\$ 28,184		
Saver EE + Children(ren)	22	12,188	\$ 268,145	-	-	\$ -	-	-	-	1	12,188	\$ 12,188		
Saver Employee +1	-	-	-	6	14,025	\$ 84,153	2	14,267	\$ 28,533	-	-	-		
Saver Family	162	20,439	\$ 3,311,079	10	20,704	\$ 207,042	-	20,946	\$ -	11	20,439	\$ 224,826		
Total Saver	291	\$ 4,627,077		25	\$ 351,303		3	\$ 35,333		15	\$ 272,214	\$ 5,285,927		
Medical Opt-out/Blank	254	500	\$ 127,010	46	500	\$ 23,002	-	500	\$ -	9	500	\$ 4,500	\$ 154,512	
<b>EESCO MEDICAL EXPENSE</b>	<b>2,222</b>	<b>\$ 30,365,727</b>		<b>324</b>	<b>\$ 4,166,335</b>		<b>9</b>	<b>\$ 131,032</b>		<b>57</b>	<b>\$ 747,387</b>	<b>\$ 35,410,480</b>	<b>Line 55 + 62 + 69 + 71</b>	
<b>EESCO ALLOCATED TO WMECO</b>	<b>99</b>	<b>\$ 1,354,311</b>		<b>14</b>	<b>\$ 185,819</b>		<b>0</b>	<b>\$ 5,844</b>		<b>3</b>	<b>\$ 33,333</b>	<b>\$ 1,579,307</b>	<b>Line 73 * 4.46%</b>	

NOTE: Numbers may not add due to rounding

WESTERN MASSACHUSETTS ELECTRIC COMPANY

EMPLOYEE BENEFITS COSTS  
TEST YEAR PRO FORMA

DENTAL EXPENSE

Description	Non-Represented			Represented - L369			Represented - L12004			Represented - L455/EESCO			Pro Forma Test Year (D) + (G) + (I) + (M)	Reference (O)
	Enrollment as of 6/30/16 (#)	2016 Net Annual Cost per Employee (S)	Pro Forma Test Year (B)*(C)	Enrollment as of 6/30/16 (#)	2016 Net Annual Cost per Employee (S)	Pro Forma Test Year (E)*(F)	Enrollment as of 6/30/16 (#)	2016 Net Annual Cost per Employee (S)	Pro Forma Test Year (H)*(I)	Enrollment as of 6/30/16 (#)	2016 Net Annual Cost per Employee (S)	Pro Forma Test Year (K)		
DENTAL - WMECO														
Dental 1000 EE Only	5	349	\$ 1,747	-	373	\$ -	-	373	\$ -	21	349	\$ 7,336		
Dental 1000 EE + Spouse	2	733	1,466	-	-	-	-	-	-	9	733	6,599		
Dental 1000 EE + Child(ren)	4	629	2,514	-	-	-	-	-	-	8	629	5,028		
Dental 1000 Employee + 1	-	-	-	-	782	-	-	782	-	-	-	-		
Dental 1000 Family	11	1,083	11,908	-	1,155	-	-	1,155	-	24	1,083	25,980		
Total Dental 1000	22		\$ 17,635	-		\$ -	-		\$ -	62		\$ 44,943	\$ 62,578	
Dental 1800 EE Only	11	349	\$ 3,841	-	484	\$ -	-	484	\$ -	39	349	\$ 13,619		
Dental 1800 EE + Spouse	6	733	4,399	-	-	-	-	-	-	32	733	23,462		
Dental 1800 EE + Child(ren)	4	629	2,514	-	-	-	-	-	-	15	629	9,428		
Dental 1800 Employee + 1	-	-	-	-	1,016	-	-	1,016	-	-	-	-		
Dental 1800 Family	26	1,083	28,146	-	1,500	-	-	1,500	-	63	1,083	68,199		
Total Dental 1800	47		\$ 38,900	-		\$ -	-		\$ -	149		\$ 114,708	\$ 153,609	
Dental Opt-out/Blank	2	-	\$ -	-	-	\$ -	-	-	\$ -	16	-	\$ -		
<b>WMECO DENTAL EXPENSE</b>	<b>71</b>		<b>\$ 56,735</b>			<b>\$ -</b>			<b>\$ -</b>	<b>227</b>		<b>\$ 159,652</b>	<b>\$ 216,187</b>	<b>Line 28 + 35</b>
DENTAL - EESCO														
Dental 1000 EE Only	150	349	\$ 52,398	4	373	\$ 1,490	-	373	\$ -	5	349	\$ 1,747		
Dental 1000 EE + Spouse	99	733	72,587	-	-	-	-	-	-	2	733	1,466		
Dental 1000 EE + Child(ren)	60	629	37,714	-	-	-	-	-	-	1	629	629		
Dental 1000 Employee + 1	-	-	-	1	782	782	-	782	-	-	-	-		
Dental 1000 Family	164	1,083	177,533	1	1,155	1,155	-	1,155	-	2	1,083	2,165		
Total Dental 1000	473		\$ 340,232	6		\$ 3,427	-		\$ -	10		\$ 6,007	\$ 349,665	
Dental 1800 EE Only	479	349	\$ 167,267	108	484	\$ 52,242	3	484	\$ 1,451	4	349	\$ 1,397		
Dental 1800 EE + Spouse	313	733	229,492	-	-	-	-	-	-	11	733	8,065		
Dental 1800 EE + Children	207	629	130,112	-	-	-	-	-	-	5	629	3,143		
Dental 1800 Employee + 1	-	-	-	90	1,016	91,422	4	1,016	4,063	1	-	-		
Dental 1800 Family	586	1,083	634,357	95	1,500	142,477	2	1,500	3,000	20	1,083	21,650		
Total Dental 1800	1,585		\$ 1,161,227	293		\$ 286,141	9		\$ 8,514	41		\$ 34,255	\$ 1,490,137	
Dental Opt-out/Blank	164	-	\$ -	25	-	\$ -	-	-	\$ -	6	-	\$ -		
<b>EESCO DENTAL EXPENSE</b>	<b>2,222</b>		<b>\$ 1,501,459</b>	<b>324</b>		<b>\$ 289,568</b>	<b>9</b>		<b>\$ 8,514</b>	<b>57</b>		<b>\$ 40,262</b>	<b>\$ 1,839,803</b>	<b>Line 48 + 55</b>
<b>EESCO ALLOCATED TO WMECO</b>	<b>99</b>		<b>\$ 66,965</b>	<b>14</b>		<b>\$ 12,915</b>	<b>0</b>		<b>\$ 380</b>	<b>3</b>		<b>\$ 1,796</b>	<b>\$ 82,055</b>	<b>Line 59 * 4.46%</b>

NOTE: Numbers may not add due to rounding

WESTERN MASSACHUSETTS ELECTRIC COMPANY

EMPLOYEE BENEFITS COSTS  
TEST YEAR PRO FORMA

VISION EXPENSE

Description (A)	Non-Represented			Represented - L369			Represented - L12004			Represented - L455/ESCO			Reference (O)
	Enrollment as of 6/30/16 (#)	Cost per Employee (\$)	Pro Forma Test Year (B)*(C)	Enrollment as of 6/30/16 (#)	Cost per Employee (\$)	Pro Forma Test Year (E)*(F)	Enrollment as of 6/30/16 (#)	Cost per Employee (\$)	Pro Forma Test Year (H)*(I)	Enrollment as of 6/30/16 (#)	Cost per Employee (\$)	Pro Forma Test Year (K)*(L)	
<b>VISION - WMECO</b>													
VSP EE Only	15	38	\$ 565	-	46	\$ -	-	46	\$ -	54	38	\$ 2,035	
VSP EE + Spouse	7	79	555	-	-	-	-	-	-	45	79	3,569	
VSP EE + Child(ren)	8	68	543	-	-	-	-	-	-	22	68	1,494	
VSP Employee + 1	-	-	-	-	98	-	-	98	-	-	-	-	
VSP Family	33	117	3,861	-	144	-	-	144	-	74	117	8,658	
VSP Opt-out/Blank	8	-	-	-	-	-	-	-	-	32	-	-	
<b>WMECO VISION EXPENSE</b>	<b>71</b>		<b>\$ 5,525</b>	<b>-</b>		<b>\$ -</b>	<b>-</b>		<b>\$ -</b>	<b>227</b>		<b>\$ 15,756</b>	<b>\$ 21,281</b>
<b>VISION - FESCO</b>													
VSP EE Only	620	38	\$ 23,362	110	46	\$ 5,095	3	46	\$ 139	7	38	\$ 264	
VSP EE + Spouse	444	79	35,218	-	-	-	-	-	-	11	79	873	
VSP EE + Child(ren)	240	68	16,301	-	-	-	-	-	-	6	68	408	
VSP Employee + 1	-	-	-	87	98	8,488	4	98	390	1	-	-	
VSP Family	686	117	80,262	89	144	12,805	2	144	288	21	117	2,457	
VSP Opt-out/Blank	232	-	-	38	-	-	-	-	-	11	-	-	
<b>ESCO VISION EXPENSE</b>	<b>2,222</b>		<b>\$ 155,142</b>	<b>324</b>		<b>\$ 26,388</b>	<b>9</b>		<b>\$ 817</b>	<b>57</b>		<b>\$ 4,001</b>	<b>\$ 186,348</b>
<b>ESCO ALLOCATED TO WMECO</b>	<b>99</b>		<b>\$ 6,919</b>	<b>14</b>		<b>\$ 1,177</b>	<b>0</b>		<b>\$ 36</b>	<b>3</b>		<b>\$ 178</b>	<b>\$ 8,311</b>

NOTE: Numbers may not add due to rounding

Line 38 \* 4.46%

H.O. \_\_\_\_\_

WESTERN MASSACHUSETTS ELECTRIC COMPANY

EMPLOYEE BENEFITS COSTS  
TEST YEAR PRO FORMA

**WESTERN MASSACHUSETTS ELECTRIC COMPANY NON-O&M ALLOCATION PERCENTAGE**

(A)	<b>WMECO</b>	Reference
(B)	(C)	
Other Balance Sheet	56,612.70	
Capital and Removal	2,545,203.78	
Energy Efficiency	12,616.42	
Engineering and Supervision	1,548,305.00	
Fleet Clearing O&M	172,214.29	
Fleet Clearing non O&M	165,460.79	
Operation and Maintenance	4,449,559.63	
Stores Clearing O&M	20,644.73	
Stores Clearing non O&M	244,031.25	
Other Affiliates	1,491,166.76	
Total Expenditures - PBR	10,705,815.35	Sum of Line 21 through Line 30
Non O&M \$ including EE	6,063,396.70	Sum of Line 21 through Line 24 + Line 26 +
O&M \$ excluding EE	<u>4,642,418.65</u>	Line 29 + Line 30
	10,705,815.35	Line 25 + Line 27 + Line 28
		Line 34 + Line 35
non O&M percentage including energy efficiency	56.64%	Line 34 / Line 36
O&M percentage - excluding EE	43.36%	Line 35 / Line 36
	100.00%	Line 39 + Line 40

**SERVICE COMPANY NON-O&M ALLOCATION PERCENTAGE**

(A)	<b>WMECO</b>	Reference
(B)	(C)	
Other Balance Sheet	36,272.31	
Capital and Removal	238,545.77	
Energy Efficiency	1,114,150.13	
Engineering and Supervision	578,031.25	
Fleet Clearing O&M	21,330.04	
Fleet Clearing non O&M	20,493.57	
Operation and Maintenance	6,663,214.37	
Other Income Statement	-	
Stores Clearing O&M	7,090.81	
Stores Clearing non O&M	<u>83,817.00</u>	
Total Expenditures - GS COH	8,762,945.25	Sum of Line 50 through Line 59
Non O&M \$ including EE	2,071,310.03	Sum of Line 50 through Line 53 + Line 55 +
O&M \$ excluding EE	<u>6,691,635.22</u>	Line 57 + Line 59
	8,762,945.25	Line 54 + Line 56 + Line 58
		Line 63 + Line 64
non O&M percentage including energy efficiency	23.64%	Line 63 / Line 65
O&M percentage - excluding EE	76.36%	Line 64 / Line 65
	100.00%	Line 68 + Line 69

NOTE: Numbers may not add due to rounding

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10 WESTERN MASSACHUSETTS ELECTRIC COMPANY

11 INSURANCE EXPENSE AND INJURIES & DAMAGES

16 Line of Coverage 17 (A)	16 Policy Period 17 From (B)	16 To 17	16 Insurance Carrier 17 (C)	16 Current Premium 17 (D)	16 Allocation Expense to 17 WMECO (E)
18 Property Insurance					
19 PO5344904P	10/01/2016	10/01/2017	AEGIS	\$ 2,010,808	\$ 50,259
20 31092516GP	10/01/2016	10/01/2017	EIM	861,073	21,522
21 035870950	10/01/2016	10/01/2017	National Union Fire Ins Co. of Pittsburg	984,083	24,597
22 FA000370720161	10/01/2016	10/01/2017	SCOR	190,358	4,758
23 Service fee	10/01/2016	10/01/2017	National Union Fire Ins Co. of Pittsburg	58,500	1,462
24 Service fee	10/01/2016	10/01/2017	AON	142,000	3,549
					\$ 106,147
26 Commercial Crime					
27 47EPC30243901	04/10/2016	04/10/2017	Berkshire Hathaway Specialty	\$ 64,865	\$ 3,315
28 MNN793344012016	04/10/2016	04/10/2017	Axis Insurance	15,065	770
					\$ 4,085
32 Excess General Liability					
33 XL50437005P	03/15/2016	03/15/2017	AEGIS	\$ 6,728,777	\$ 334,420
34 1600118001	03/15/2016	03/15/2017	Marsh	400,400	19,900
35 253340-16GL	03/15/2016	03/15/2017	EIM	1,701,045	84,542
36 U920531-0316	03/15/2016	03/15/2017	Marsh Bermuda	171,600	8,529
37 Service fee	03/15/2016	03/15/2017	Marsh	70,000	3,479
					\$ 450,870
40 Cyber Risk Liability					
41 CP5642701P	06/29/2016	06/29/2017	AEGIS	\$ 425,000	13,468
42 015761769	06/29/2016	06/29/2017	AIG	150,000	4,755
43 MTE9033692	06/29/2016	06/29/2017	Greenwich Ins	100,000	3,170
44 44007016CY	06/29/2016	06/29/2017	Energy	60,000	1,902
					\$ 23,295
47 Directors & Officers Liability					
48 DP5008516P	04/23/2016	04/23/2017	AEGIS	\$ 324,080	\$ 10,272
49 293061-15DO	04/23/2016	04/23/2017	EIM	250,000	7,924
50 24MGU16A37462	04/23/2016	04/23/2017	US Specialty	135,000	4,276
51 ADX10003939103	04/23/2016	04/23/2017	Endurance	92,000	2,916
52 47EPC30247401	04/23/2016	04/23/2017	Berkshire Hathaway Specialty Insurance	200,000	6,340
53 DOC938492707	04/23/2016	04/23/2017	Zurich America	105,000	3,329
54 105922917	04/23/2016	04/23/2017	Travellers	87,000	2,758
55 DOXG2680954A004	04/23/2016	04/23/2017	ACE America	41,500	1,316
56 Service fee	04/23/2016	04/23/2017	Marsh	70,000	2,219
					\$ 41,349
58 Fiduciary & Employee Benefit Liability					
60 FP5040915P	04/23/2016	04/23/2017	AEGIS	\$ 280,000	\$ 14,308
61 24MGU16A3463	04/23/2016	04/23/2017	US Specialty	51,510	2,632
62 273380-16FL	04/23/2016	04/23/2017	EIM	120,604	6,163
63 Service fee	04/23/2016	04/23/2017	Marsh	35,000	1,789
					\$ 24,892
66 Workers' Compensation					
67 EW769N530271065	05/01/2016	05/01/2017	Liberty Mutual	\$ 886,088	\$ 85,267
68 WC5041605P	05/01/2016	05/01/2017	AEGIS	683,437	12,375
69 Service fee	05/01/2016	05/01/2017	Marsh	50,000	4,811
70 WC Self-Insurer's Bonds	05/01/2016	05/01/2017	Willis of MA	864	39
71 WC Self-Insurer's Bonds	05/01/2016	05/01/2017	Willis of MA	14,760	14,170
72 WC Self-Insurer's Bonds	09/01/2016	09/01/2017	Willis of MA	28,800	1,284
73 WC Self-Insurer's Bonds	01/01/2016	12/31/2016	Willis of MA	71,856	1,278
					\$ 119,225
81	Grand Total Insurance Premiums				\$ 769,862
82					
83					
84					
85 NOTE: Numbers may not add due to rounding					

10 WESTERN MASSACHUSETTS ELECTRIC COMPANY  
 11  
 12 PAYROLL EXPENSE  
 13

14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69	Total WMECO Company Payroll from:									Adjusted Test Year By Source Company:		
	Account Description (A)	WMECO Test Year (B)	Service Company Test Year (C)	Other Affiliates Test Year (D)	Total Payroll Test Year (E)	Non- Distribution O&M Adjustments (F)	Distribution O&M Test Year (G)	Proforma Adjustments (H)	Adjusted Test Year (I)	WMECO Adjusted Test Year (J)	Service Company Adjusted Test Year (K)	Other Affiliates Adjusted Test Year (L)
Capital, Balance Sheet, and Other	\$ 15,729,262	\$ 4,738,414	\$ 547,324	\$ 21,015,000	\$ (21,015,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operations & Maintenance Expenses - Transmission	\$ 861,722	\$ 1,057,098	\$ 91,838	\$ 2,010,658	\$ (2,010,658)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operations & Maintenance Expenses - Distribution												
556 System Control And Load Dispatching	\$ 804	\$ -	\$ 180,127	\$ 180,931	\$ (3,809)	\$ 177,122	\$ -	\$ -	\$ 177,122			
580 Operation Supervision And Engineering	1,652,944	192,747	193,316	2,039,007	(9,488)	2,029,519	-	-	2,029,519			
581 Load Dispatching	719,633	-	-	719,633	-	719,633	-	-	719,633			
582 Station Expenses	673,650	-	13,891	687,541	-	687,541	-	-	687,541			
583 Overhead Line Expenses	402,049	1,388	117,651	521,087	-	521,087	-	-	521,087			
584 Underground Line Expenses	202,350	504	1,273	204,128	-	204,128	-	-	204,128			
585 Street Lighting And Signal System Expenses	167,885	-	-	167,885	-	167,885	-	-	167,885			
586 Meter Expenses	1,095,142	38,497	-	1,133,639	-	1,133,639	-	-	1,133,639			
587 Customer Installations Expenses	39,371	-	-	39,371	-	39,371	-	-	39,371			
588 Miscellaneous Distribution Expenses	1,234,032	4,838	3,410	1,242,280	(36,660)	1,205,620	-	-	1,205,620			
589 Rents	-	21,350	-	21,350	-	21,350	-	-	21,350			
590 Maintenance Supervision And Engineering	18,228	71,318	-	89,546	-	89,546	-	-	89,546			
591 Maintenance Of Structures	11,954	-	2,433	14,387	-	14,387	-	-	14,387			
592 Maintenance Of Station Equipment	478,421	-	6,091	484,512	-	484,512	-	-	484,512			
593 Maintenance Of Overhead Lines	3,481,683	77,783	47,741	3,607,208	(599)	3,606,609	173,600	-	3,780,209			
594 Maintenance Of Underground Lines	809,569	3,511	3,732	816,812	-	816,812	-	-	816,812			
595 Maintenance Of Line Transformers	209,939	163,932	234	374,106	-	374,106	-	-	374,106			
596 Maintenance Of Street Lighting And Signal Systems	132,771	5	61	132,837	-	132,837	-	-	132,837			
597 Maintenance Of Meters	20,658	108,159	500	129,316	-	129,316	-	-	129,316			
598 Maintenance Of Miscellaneous Distribution Plant	42,084	37	2,498	44,619	-	44,619	-	-	44,619			
Operations & Maintenance Expenses - Distribution Subtotal	\$ 11,393,165	\$ 684,068	\$ 572,959	\$ 12,650,192	\$ (50,557)	\$ 12,599,635	\$ 173,600	\$ 12,773,235	\$ 11,540,510	660,545	\$ 572,181	
Operations & Maintenance Expenses - Customer												
901 Supervision	\$ -	\$ 15,564	\$ -	\$ 15,564	\$ (3,368)	\$ 12,196	\$ -	\$ 12,196				
902 Meter Reading Expenses	332,587	386,325	-	718,912	(4,953)	713,959	-	-	713,959			
903 Customer Records And Collection Expenses	372,947	2,695,148	-	3,068,095	(25,699)	3,042,396	-	-	3,042,396			
908 Customer Assistance Expenses	34,257	2,004,278	-	2,038,535	(1,735,473)	303,061	-	-	303,061			
Operations & Maintenance Expenses - Customer Subtotal	\$ 739,791	\$ 5,101,315	\$ -	\$ 5,841,106	\$ (1,769,493)	\$ 4,071,613	\$ -	\$ 4,071,613	\$ 685,657	3,386,544	\$ (589)	
Operations & Maintenance Expenses - Administrative and General	\$ 1,165,132	\$ 8,948,287	\$ (102,233)	\$ 10,011,185	\$ (3,556,364)	\$ 6,454,821	\$ -	\$ 6,454,821	\$ 545,562	\$ 6,057,372	(148,113)	
Total	\$ 29,889,072	\$ 20,529,182	\$ 1,109,888	\$ 51,528,141	\$ (28,402,072)	\$ 23,126,069	\$ 173,600	\$ 23,299,669	\$ 12,771,729	\$ 10,104,462	\$ 423,478	
Less: Basic Service Adjustment						(126,639)	-	(126,639)				
Total Distribution Payroll O&M (less: basic service adjustment)						\$ 22,999,430	\$ 173,600	\$ 23,173,030				
Category						62%						
Non-Represented						38%						
Represented						100%						

70 NOTE: Numbers may not add due to rounding

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10 WESTERN MASSACHUSETTS ELECTRIC COMPANY  
 11  
 12 UNION: NEW HIRES/ATTRITION  
 13  
 14

15 Description	16 Date of Hire/Departure	17 Position	18 Annualized Salary	19 Days Salary To Annualize	20 % Salary to annualize	21 Adjustment to Annualize Salary
(A)	(B)	(C)	(D)	(E)	(F)	(G)
17 Hire 07/20/2015 Splicer Trainee	\$ 56,534	20	5.5%	\$ 3,098		
18 Hire 08/03/2015 Splicer Trainee	\$ 56,534	34	9.3%	\$ 5,266		
19 Hire 11/09/2015 Storehandler Helper	\$ 55,973	132	36.2%	\$ 20,242		
20 Hire 11/09/2015 Line Helper	\$ 63,003	132	36.2%	\$ 22,785		
21 Hire 11/23/2015 Line Helper	\$ 63,003	146	40.0%	\$ 25,201		
22 Hire 01/11/2016 Splicer Trainee	\$ 57,949	195	53.4%	\$ 30,959		
23 Hire 05/23/2016 Line Helper	\$ 64,355	328	89.9%	\$ 57,831		
24 Hire 05/23/2016 Meter Service - LT Temp	\$ 48,194	328	89.9%	\$ 43,309		
25 Hire 06/06/2016 Field Technician Trainee	\$ 61,797	342	93.7%	\$ 57,903		
26 Hire 06/13/2016 Field Technician Trainee	\$ 60,906	349	95.6%	\$ 58,236		
27 Hire 06/27/2016 Splicer Trainee	\$ 59,405	363	99.5%	\$ 59,079		
28 Hire 06/27/2016 Splicer Trainee	\$ 59,405	363	99.5%	\$ 59,079		
29 Hire 06/27/2016 Field Technician Trainee	\$ 67,038	363	99.5%	\$ 66,671		
30 Hire 06/27/2016 Splicer Trainee	\$ 59,405	363	99.5%	\$ 59,079		
31 Departure 07/01/2015 Lead Line Mechanic	\$ 94,515	1	0.3%	\$ (259)		
32 Departure 07/01/2015 Storehandler	\$ 73,133	1	0.3%	\$ (200)		
33 Departure 07/01/2015 Line Mechanic	\$ 89,003	1	0.3%	\$ (244)		
34 Departure 07/01/2015 Distribution Construction	\$ 79,290	1	0.3%	\$ (217)		
35 Departure 02/01/2016 Field Technician Trainee	\$ 61,797	216	59.2%	\$ (36,570)		
36 Departure 02/01/2016 Meter Reader	\$ 73,486	216	59.2%	\$ (43,488)		
37 Departure 06/01/2016 Field Technician	\$ 84,032	337	92.3%	\$ (77,586)		
					\$ 410,175	
38						
39						
40						
41 Hire 07/06/2015 Meter Service - LT Temp	\$ 47,008	6	1.6%	\$ 773		
42 Departure 12/31/2015 Meter Service - LT Temp	\$ 47,008	184	50.4%	\$ (23,697)		
43					\$ (22,924)	
44						
45 Hire 09/28/2015 Field Technician Trainee	\$ 60,299	90	24.7%	\$ 14,868		
46 Departure 01/13/2016 Field Technician Trainee	\$ 61,797	197	54.0%	\$ (33,353)		
47					\$ (18,116)	
48						
49 Hire 09/28/2015 Meter Service - LT Temp	\$ 47,008	90	24.7%	\$ 11,591		
50 Departure 12/31/2015 Meter Service - LT Temp	\$ 47,008	184	50.4%	\$ (23,697)		
51					\$ (12,106)	
52						
53 Hire 05/23/2016 Meter Service - LT Temp	\$ 48,194	328	89.9%	\$ 43,309		
54						
55						
56 Total Annualization Adjustment					\$ 400,337	
57 Net of capitalization and charges to other affiliates					56.64%	
58 Charged to non-O&M (capital, EE, Other affiliates, other balance sheet)					\$ 226,737	
59						
60 Charged to O&M					\$ 173,600	
61						
62						
63						
64						
65 NOTE: Numbers may not add due to rounding						

WESTERN MASSACHUSETTS ELECTRIC COMPANY

PAYROLL EXPENSE

	Account Description	Adjusted Test Year	% of total	Payroll Adjustment	Reference
	(A)	(B)	(C)	By FERC Account	(E)
20	Total Payroll Adjustment			\$ 1,694,639	Exh. ES-DPH-2 (West), Sch. DPH-13, Page 2, Line 44
23	<b>Operations &amp; Maintenance Expenses - Distribution</b>				
24	556 556 System Control And Load Dispatching	\$ 177,122	1%	\$ 12,953	Line 20* Line 24
25	580 580 Operation Supervision And Engineering	2,029,519	9%	148,418	Line 20* Line 25
26	581 581 Load Dispatching	719,633	3%	52,627	Line 20* Line 26
27	582 582 Station Expenses	687,541	3%	50,280	Line 20* Line 27
28	583 583 Overhead Line Expenses	521,087	2%	38,107	Line 20* Line 28
29	584 584 Underground Line Expenses	204,128	1%	14,928	Line 20* Line 29
30	585 585 Street Lighting And Signal System Expenses	167,885	1%	12,277	Line 20* Line 30
31	586 586 Meter Expenses	1,133,639	5%	82,903	Line 20* Line 31
32	587 587 Customer Installations Expenses	39,371	0%	2,879	Line 20* Line 32
33	588 588 Miscellaneous Distribution Expenses	1,205,620	5%	88,167	Line 20* Line 33
34	589 589 Rents	21,350	0%	1,561	Line 20* Line 34
35	590 590 Maintenance Supervision And Engineering	89,546	0%	6,549	Line 20* Line 35
36	591 591 Maintenance Of Structures	14,387	0%	1,052	Line 20* Line 36
37	592 592 Maintenance Of Station Equipment	484,512	2%	35,432	Line 20* Line 37
38	593 593 Maintenance Of Overhead Lines	3,780,209	16%	276,446	Line 20* Line 38
39	594 594 Maintenance Of Underground Lines	816,812	4%	59,733	Line 20* Line 39
40	595 595 Maintenance Of Line Transformers	374,106	2%	27,358	Line 20* Line 40
41	596 596 Maintenance Of Street Lighting And Signal Systems	132,837	1%	9,714	Line 20* Line 42
42	597 597 Maintenance Of Meters	129,316	1%	9,457	Line 20* Line 43
43	598 598 Maintenance Of Miscellaneous Distribution Plant	44,619	0%	3,263	Line 20* Line 44
44	<b>Operations &amp; Maintenance Expenses - Distribution Subtotal</b>	<b>\$ 12,773,235</b>		<b>\$ 934,104</b>	Sum of Lines 24 through 43
46	<b>Operations &amp; Maintenance Expenses - Customer</b>				
47	901 901 Supervision	\$ 12,196	0%	\$ 892	Line 20* Line 47
48	902 902 Meter Reading Expenses	713,959	3%	52,212	Line 20* Line 48
49	903 903 Customer Records And Collection Expenses	3,042,396	13%	222,490	Line 20* Line 49
50	908 908 Customer Assistance Expenses	303,061	1%	22,163	Line 20* Line 50
51	<b>Operations &amp; Maintenance Expenses - Customer Subtotal</b>	<b>\$ 4,071,613</b>		<b>\$ 297,756</b>	Sum of Lines 47 through 50
53	<b>Operations &amp; Maintenance Expenses - Administrative and General</b>				
54	920 920 Administrative And General Salaries	\$ 6,170,963	27%	\$ 451,281	Line 20* Line 54
55					
56	923 923 Outside Services Employed	21,960	0%	1,606	Line 20* Line 56
57	925 925 Injuries and Damages	114,279	0%	8,357	Line 20* Line 57
58	926 926 Employee Pensions and Benefits	-	0%	-	
59	928 928 Regulatory Commission Expenses	11,460	0%	838	Line 20* Line 59
60	930 930 Miscellaneous General Expenses	-	0%	-	
61	935 935 Maintenance of General Plant	9,520	0%	696	Line 20* Line 61
62	<b>Operations &amp; Maintenance Expenses - Administrative and General Su</b>	<b>\$ 6,328,182</b>		<b>\$ 462,779</b>	Sum of Lines 54 through 62
63	<b>Total Payroll Expense</b>	<b>\$ 23,173,030</b>	<b>100%</b>	<b>\$ 1,694,639</b>	Line 44 + Line 51 + Line 63

70 NOTE: Numbers may not add due to rounding

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NSTAR ELECTRIC COMPANY  
 WESTERN MASSACHUSETTS ELECTRIC COMPANY

VEGETATION MANAGEMENT RESILIENCY TREE WORK PILOT

	Description	Pro Forma Adjustments (B)
	(A)	
<b>2017 Vegetation Management Resiliency Tree Work Pilot Expenses</b>		
LiDAR Inspection		\$ 476,000
LiDAR Analysis		100,000
Mid-Cycle Prune		2,875,000
Software and hosting fees		70,000
Total 2017 Expense		\$ 3,521,000
Amortization period		5 years
Annualized expense per year		\$ 704,200
<b>2018 - 2022 Vegetation Management Resiliency Tree Work Pilot Expenses</b>		
<u>Enhanced Mid-Cycle Prune</u>		
Annual mobile LiDAR Survey		\$ 1,400,000
Data Analysis by GeoDigital		100,000
Data Hosting		20,000
Mid Cycle Prune of 700 miles		\$ 3,200,000
		\$ 4,720,000
<u>Resiliency Tree Work</u>		
100 miles annually of 3-phase and large and/or critical laterals		\$ 5,000,000
<u>Expanded Hazard Tree Assessment and Removal (RTR)</u>		
Annual Expenses		
Removals		\$ 15,000,000
Data Analysis		50,000
Annual Pilot Expenses		\$ 15,050,000
One Time Study Expenses		
Aerial LiDAR Survey MA Distribution System		\$ 5,600,000
Tree Condition Assessment Study		300,000
		\$ 5,900,000
Amortization period		5 years
Annualized expense per year		\$ 1,180,000
Total Annual Pilot Expense (2018 - 2022)		\$ 25,950,000

NOTE: Numbers may not add due to rounding.

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## WESTERN MASSACHUSETTS ELECTRIC COMPANY

## CUSTOMER ALLOCATION FACTOR

<u>Company</u>	<u>Amount</u>
Total NSTAR Electric	85%
Total WMECO	15%
Total Combined Res, C&I Customers	100.00%

NOTE: Numbers may not add due to rounding

1 Western Massachusetts Electric Company  
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10 WESTERN MASSACHUSETTS ELECTRIC COMPANY  
11

12 RATE CASE EXPENSE  
13  
14  
15

Description (A)	Total Estimate (B)	WMECO Share (C)	Test Year Pro Forma (D)
Rate Case Expense:			
Rate Case - Legal (split 50/50)	\$ 1,460,125	50%	\$ 730,063
Rate Case - Production & Filing Fees (50/50)	275,000	50%	137,500
Marginal Cost Study (85/15)	65,250	15%	9,553
Allocated Cost of Service Study (85/15)	620,000	15%	90,768
Cost of Capital Study (50/50)	150,000	50%	75,000
Depreciation Study (50/50)	200,000	50%	100,000
PBR Study (50/50)	695,000	50%	347,500
Contractor Costs (85/15)	450,900	15%	66,012
Total Rate Case Expense	<u>\$ 3,916,275</u>		<u>\$ 1,556,395</u>

Proposed Amortization Period (years)	<u>5</u>
Proposed Yearly Amortization	<u>\$ 311,279</u>

49  
50 NOTE: Numbers may not add due to rounding

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10 WESTERN MASSACHUSETTS ELECTRIC COMPANY  
11

12 RESIDUAL O&M INFLATION ADJUSTMENT  
13

	Description	Test Year
	(A)	(B)
		(C)
18	O&M Expenses	\$ 59,758,644
20	Less O&M Expenses with Specific Adjustments:	
21	Postage Expense	956,609
22	Uncollectibles Expense	5,163,634
23	Fee Free Payment Processing	-
24	Dues And Memberships	124,820
25	Employee Benefits Costs	3,047,400
26	Insurance Expense And Injuries & Damages	1,630,157
27	Payroll Expense	23,173,030
28	Variable Compensation	3,177,908
29	Vegetation Management Resiliency Tree Work Pilot	-
30	Rate Case Expense	-
31	Regulatory Assessments	1,148,553
32	Lease Expense	749,592
33	Information Systems Expense Adjustment	1,397,941
34	Storm Costs	-
35	Storm Fund Adjustment	-
38	Total O&M Adjustments	\$ 40,569,643
40	Residual O&M Expense	19,189,000
42	Inflation Factor	4.870%
44	Inflation Allowance	\$ 934,504
46	Test year Pro Forma	\$ 20,123,505

48 Calculation of Inflation Percentage

49	NIPA: Chain-type Price Index - GDP mid-point of test year	
50	4th Quarter 2015 GDP Index	110.50
51	1st Quarter 2016 GDP Index	110.63
52	Midpoint of Test Year GDP Index - January 1, 2016	110.57
54	NIPA: Chain-type Price Index - GDP mid-point of rate year	
55	2nd Quarter 2018 GDP Index	115.61
56	3rd Quarter 2018 GDP Index	116.29
57	Midpoint of Rate Year GDP Index - July 1, 2018	115.95
59	Projected Inflation Factor	4.870%
61	Source:	
61	Bureau of Economic Analysis; Moody's Analytics	
65	NOTE: Numbers may not add due to rounding	

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WESTERN MASSACHUSETTS ELECTRIC COMPANY  
RESIDUAL O&M INFLATION ADJUSTMENT

Account	Description	(Distribution O&M)	Adjusted Test Year Expenses	Postage	Uncollectibles Expense	Dues and Memberships	Employee Benefits Costs	Insurance Expense and Injuries & Damages	Payroll Expense	Variable Compensation	Regulatory Assessments	Information Systems Expense	Total O&M Adjustments	Residual O&M Expense	Inflation Factor	Inflation Allowance	Residual Pro Forma
Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N	Col. O	Col. P	Col. Q	Col. R
22 546	Operation Supervision and Engineering	\$ -											\$ -	\$ -	\$ -	\$ -	\$ -
23 548	Generation Expenses	\$ -											\$ -	\$ -	\$ -	\$ -	\$ -
24	Power Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 555	Purchased Power	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 556	System Control and Load Dispatching	224,815	-	-	-	-	-	-	(177,122)	-	-	-	(177,122)	47,694	4.870%	2,323	50,016
27 557	Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Other Power Supply Expenses	\$ 224,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(177,122)	\$ -	\$ -	\$ -	\$ -	(177,122)	\$ 47,694	\$ 2,323	\$ 50,016
29 560	Operation Supervision and Engineering	\$ -															
30 561	Load Dispatch	\$ -	-	-	-	-	-	-	-	-	-	-	-		4.870%	-	\$ -
31 562	Station Expenses	\$ -	-	-	-	-	-	-	-	-	-	-	-		4.870%	-	\$ -
32 563	Overhead Lines Expenses	\$ -	-	-	-	-	-	-	-	-	-	-	-		4.870%	-	\$ -
33 564	Underground Lines Expenses	\$ -	-	-	-	-	-	-	-	-	-	-	-		4.870%	-	\$ -
34 565	Transmission of Electricity by Others	\$ -	-	-	-	-	-	-	-	-	-	-	-		4.870%	-	\$ -
35 566	Miscellaneous Transmission Expenses	\$ -	-	-	-	-	-	-	-	-	-	-	-		4.870%	-	\$ -
36 567	Rental Costs	\$ -	-	-	-	-	-	-	-	-	-	-	-		4.870%	-	\$ -
37 568	Maintenance Supervision and Engineering	\$ -	-	-	-	-	-	-	-	-	-	-	-		4.870%	-	\$ -
38 569	Maintenance of Structures	\$ -	-	-	-	-	-	-	-	-	-	-	-		4.870%	-	\$ -
39 570	Maintenance of Station Equipment	\$ -	-	-	-	-	-	-	-	-	-	-	-		4.870%	-	\$ -
40 571	Maintenance of Overhead Lines	\$ -	-	-	-	-	-	-	-	-	-	-	-		4.870%	-	\$ -
41 572	Maintenance of Underground Lines	\$ -	-	-	-	-	-	-	-	-	-	-	-		4.870%	-	\$ -
42 573	Maintenance of Misc. Transmission Plant	\$ -	-	-	-	-	-	-	-	-	-	-	-		4.870%	-	\$ -
43	Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
44 575	Market Monitoring and Compliance	\$ -	-	-	-	-	-	-	-	-	-	-	-		4.870%	\$ -	\$ -
45	Customer Market Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		4.870%	\$ -	\$ -
46 580	Operation Supervision and Engineering	\$ 2,119,008															
47 581	Load Dispatch	\$ 735,215															
48 582	Station Expenses	\$ 990,638															
49 583	Overhead Lines Expenses	\$ 1,136,358															
50 584	Underground Lines Expenses	\$ 595,773															
51 585	Street Lighting and Signal System Expenses	\$ 250,481															
52 586	Meter Expenses	\$ 1,807,841		\$ (305)													
53 587	Customer Installations Expenses	\$ 167,018															
54 588	Miscellaneous Expenses	\$ 864,515															
55 589	Rents	\$ 392,766															
56 590	Maintenance Supervision and Engineering	\$ 106,269															
57 591	Maintenance of Structures	\$ 22,337															
58 592	Maintenance of Station Equipment	\$ 648,572															
59 593	Maintenance of Overhead Lines	\$ 10,024,572															
60 594	Maintenance of Underground Lines	\$ 1,723,997															
61 595	Maintenance of Line Transformers	\$ 542,152															
62 596	Maintenance of Street Lighting and Signal Systems	\$ 250,507															
63 597	Maintenance of Meters	\$ 177,029															
64 598	Maintenance of Misc. Distribution Plant	\$ 76,328															
65	Distribution Expenses	\$ 22,631,112	\$ -	\$ -	\$ -	\$ (305)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,397,941)	\$ (14,394,736)	\$ 8,236,376	\$ -	\$ 8,637,488
66 901	Supervision	\$ 34,319															
67 902	Meter Reading Expenses	\$ 917,705															
68 903	Customer Records and Collection Expenses	\$ 6,165,153	\$ (956,609)	\$ (584)													
69 904	Unadjusted Accounts Expenses	\$ 5,302,354															
70 905	Miscellaneous Customer Accounts Expenses	\$ 15,407															
71	Customer Accounts Expenses	\$ 12,434,818	\$ (956,609)	\$ (5,163,634)	\$ (584)	\$ -											
72 908	Customer Assistance Expenses	\$ 463,969															
73 909	Informational and Instructional Expenses	\$ -															
74 910	Miscellaneous Customer Service and Informational Expenses	\$ 17,430															
75	Customer Service and Informational Expenses	\$ 481,399	\$ -	\$ -	\$ -	\$ -	\$ -										
76 911	Supervision	\$ 2,335															
77 916	Miscellaneous Sales Expenses	\$ 1,000															
78	Administrative and General Salaries	\$ 2,348	\$ -	\$ -	\$ -	\$ -	\$ -										
79 920	Administrative and General Salaries	\$ 11,008,558															
80 921	Office Supplies and Expenses	\$ 911,448															
81 922	Administrative Expenses Transferred-Cr	\$ (679,908)															
82 923	Outside Services Employed	\$ 5,254,511		\$ (20,540)													
83 924	Property Insurance	\$ 116,635															
84 925	Injuries and Damages	\$ 1,666,107															
85 926	Employee Pensions and Benefits	\$ 3,834,700															
86 927	Regulatory Commission Expenses	\$ 754,260															
87 928	Miscellaneous General Expenses	\$ 742,836															
88 931	Rents	\$ 349,216															
89 935	Maintenance of General Plant	\$ 26,387															
90	Administrative and General Expenses	\$ 23,984,151	\$ -	\$ -	\$ -	\$ (123,931)	\$ (3,047,400)	\$ (1,630,157)	\$ (6,328,182)	\$ (3,177,908)	\$ (1,148,553)	\$ (349,216)	\$ -	\$ (15,805,347)	\$ 8,178,804	\$ 398,308	\$ 8,577,112
91	Total Operations and Maintenance Expenses	\$ 59,758,644	\$ (956,609)	\$ (5,163,634)	\$ (124,820)	\$ (3,047,400)	\$ (1,630,157)	\$ (23,173,030)	\$ (3,177,908)	\$ (1,148,553)	\$ (749,592)	\$ (1,397,941)	\$ (40,569,643)	\$ 19,189,001	\$ 934,504	\$ 20,123,505	

95 NOTE: Numbers may not add due to rounding

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10 WESTERN MASSACHUSETTS ELECTRIC COMPANY  
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12 DEPRECIATION & AMORTIZATION EXPENSE  
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15 Account 16 Number 17 (A)	16 Account Description 17 (B)	16 Adjusted Actual Plant 17 Balance as of 06/30/16 18 (C)	16 Depreciation Accrual rates 17 (D)	16 Depreciation Accrual 17 (E)=(C)*(D)
<b><u>Intangible Plant</u></b>				
22 303	Miscellaneous Intangible Plant	\$ 22,182,771	3.07%	\$ 681,011
24	Total Intangible Plant	<u>\$ 22,182,771</u>		<u>\$ 681,011</u>
<b><u>Other Production Plant</u></b>				
28 340	Land and Land Rights	-		
29 341	Structures and Improvements	-	4.36%	-
30 344	Generators	-	4.95%	-
31 345	Accessory Electric Equipment	-	4.42%	-
33	Total Other Production Plant	<u>\$ -</u>		<u>\$ -</u>
<b><u>Distribution Plant</u></b>				
37 360	Land and Land Rights	\$ 1,420,749		\$ -
38 361	Structures and Improvements	5,880,207	2.01%	118,192
39 362	Station Equipment	87,173,340	2.78%	2,423,419
40 364	Poles, Towers and Fixtures	75,376,628	2.99%	2,253,761
41 365	Overhead Conductors and Devices	145,620,795	3.15%	4,587,055
42 366	Underground Conduit	67,174,754	2.52%	1,692,804
43 367	Underground Conductors and Devices	154,762,093	2.85%	4,410,720
44 368	Line Transformers	79,324,339	3.43%	2,720,825
45 369	Services - Overhead	29,953,101	3.51%	1,051,354
46 369	Services - Underground	43,008,287	4.70%	2,021,390
47 370	Meters	28,637,851	9.30%	2,663,320
48 371	Installations on Customer Premises	10,768,906	8.02%	863,666
49 373	Street Lighting and Signal Systems	17,376,344	6.16%	1,070,383
51	Total Distribution Plant	<u>\$ 746,477,394</u>		<u>\$ 25,876,888</u>
<b><u>General Plant</u></b>				
55 389	Land and Land Rights	\$ 373,667		\$ -
56 390	Structures and Improvements	21,158,910	5.02%	1,062,177
57 391	Office Furniture and Equipment - Office Furniture	3,168,676	5.41%	171,425
58 391	Office Furniture and Equipment - Computer	-	5.41%	-
59 392	Transportation Equipment	14,878,458	4.03%	599,602
60 393	Stores Equipment	849,179	4.00%	33,967
61 394	Tools, Shop and Garage Equipment	3,735,880	3.84%	143,458
62 395	Laboratory Equipment	553,750	2.85%	15,782
63 396	Power Operated Equipment	228,103	4.65%	10,607
64 397	Communication Equipment	19,261,157	5.98%	1,151,817
65 398	Miscellaneous Equipment	219,696	4.51%	9,908
67	Total General Plant	<u>\$ 64,427,475</u>		<u>\$ 3,198,744</u>
69	Total Unrecovered Reserve Adjustment For Amortization	-		475,881
71	Total	<u>\$ 833,087,640</u>		<u>\$ 30,232,524</u>
73	<b>Notes:</b>			\$ 30,276,615
74	Col. (D): refer to depreciation rates in Exhibit ES-JJS-3.			\$ 44,091
75	NOTE: Numbers may not add due to rounding			

1 Western Massachusetts Electric Company  
2 d/b/a Eversource Energy  
3 D.P.U. 17-05  
4 Exhibit ES-DPH-3 (West)  
5 WP DPH-24  
6 May 25, 2017 Update  
7 Page 1 of 4  
8 H.O. \_\_\_\_\_  
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10 WESTERN MASSACHUSETTS ELECTRIC COMPANY  
11

12 AMORTIZATION OF HARDSHIP RECEIVABLES  
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20 Description 21 (A)	22 Actual 23 (B)	24 Reference 25 (C)
26 Total Hardship Receivables	\$ 4,337,928	WP DPH-24, Page 2, Line 27
27 Amortization Period (years)	<u>5</u>	
28 Annual Amortization	<u><u>\$ 867,586</u></u>	Line 23 / Line 25

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53 NOTE: Numbers may not add due to rounding.

10 WESTERN MASSACHUSETTS ELECTRIC COMPANY  
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12 AMORTIZATION OF HARSHIP RECEIVABLES  
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Description	Total Accounts	Total \$	< 30		30-60		61-90		91-120		120-360		OVR 360	
			Accounts	\$	Accounts	\$								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
Active Medical	4,481	\$ 7,977,286	211	\$ 336,880	174	\$ 276,995	150	\$ 313,818	157	\$ 371,451	2,122	\$ 2,441,800	1,667	\$ 4,236,342
Active Youth/Elderly	370	\$ 399,572	17	\$ 31,310	21	\$ 26,473	12	\$ 31,357	21	\$ 36,699	204	\$ 172,147	95	\$ 101,586
Total Active Year-Round Prot.	4,851	\$ 8,376,858	228	\$ 368,190	195	\$ 303,468	162	\$ 345,175	178	\$ 408,150	2,326	\$ 2,613,947	1,762	\$ 4,337,928

29 References:

30 (B) Summation of Columns (D), (F), (H), (J), (L), (N)

31 (C) Summation of Columns (E), (G), (I), (K), (M), (O)

32 Accounts in aging columns represent the number of individual customers based on their oldest bill date.

33 Dollars in aging columns represent the total of all accounts based on bill date.

34 Columns (N) and (O) exclude accounts that were included in the prior rate case 10-70.

50 NOTE: Numbers may not add due to rounding.

1 Western Massachusetts Electric Company  
2 d/b/a Eversource Energy  
3 D.P.U. 17-05  
4 Exhibit ES-DPH-3 (West)  
5 WP DPH-24  
6 May 25, 2017 Update  
7 Page 3 of 4  
8 H.O. \_\_\_\_\_  
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10 WESTERN MASSACHUSETTS ELECTRIC COMPANY  
11

12 AMORTIZATION EXPENSE  
13 MERGER COSTS TO ACHIEVE  
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Description	Company Total Actual (B)
<b>Merger Costs to Achieve:</b>	
Total Merger Costs to Achieve	\$ 125,953,317
Allocation Rate (gross plant allocator)	<u>3.51%</u>
Total Amount Allocated to WMECO	4,420,961
Amortization Period (years)	<u>10</u>
Annual Amortization	<u>\$ 442,096</u>

50 NOTE: Numbers may not add due to rounding.

1 Western Massachusetts Electric Company  
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3 D.P.U. 17-05  
4 Exhibit ES-DPH-3 (West)  
5 WP DPH-24  
6 May 25, 2017 Update  
7 Page 4 of 4  
8 H.O. \_\_\_\_\_  
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10 WESTERN MASSACHUSETTS ELECTRIC COMPANY  
11

12 AMORTIZATION EXPENSE  
13 PROPERTY SALES  
14

17 Description (A)	Test Year Actual (B)	Pro Forma Adjustments (C)	Test Year Pro Forma (D)	Reference (E)
20 Linwood Street, Greenfield Land Sale	-	(10,083)	(10,083)	
21 Bromley Hill Road, Huntington Line Shop Sale	(140,311)	-	(140,311)	
22 Columbia Street, Chicopee Land and Equipment Sale	46,399	-	46,399	
23				
24 Total	<u>\$ (93,912)</u>	<u>\$ (10,083)</u>	<u>\$ (103,995)</u>	Sum of Lines 20 thru 22
25				
26 Proposed Amortization Period			<u>5</u> years	
27				
28 Test Year Pro Forma			<u>\$ 20,799</u>	Line 25 / Line 27
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50	NOTE: Numbers may not add due to rounding.			



10 WESTERN MASSACHUSETTS ELECTRIC COMPANY  
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12 PAYROLL and OTHER TAX SUMMARY  
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14 Description	15 FERC Account	16 Test Year	17 Transmission Elimination	Normalized Adjustments	18 Normalized Distribution	19 7.313%	20 Pro-Forma Distribution
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
19 FICA	408020	\$ 1,110,516	\$ 96,073	\$ -	\$ 1,206,589	\$ 88,238	\$ 1,294,826
20 Medicare	408050	302,271	30,183	-	332,453	24,312	356,766
21 Federal Unemployment	408010	9,151	864	-	10,015	-	10,015
22 State Unemployment							
23 Massachusetts	408011	25,410	701	-	26,110	-	26,110
24 Connecticut	408001	30,407	5,735	-	36,142	-	36,142
25 New Hampshire	4081H0	695	131	-	826	-	826
26 District of Columbia	408360	2	0	-	2	-	2
27 Michigan	408MI0	(2)	(0)	-	(2)	-	(2)
28 Universal Health (MA)	408180	7,864	338	-	8,203	-	8,203
29 Payroll Taxes		1,486,314	134,025	-	1,620,339	112,550	1,732,889
30 Federal Highway	408140	1,610	-	-	1,610	-	1,610
31 Insurance Premium Excise (CT)	408600	44,981	(14,978)	-	30,003	-	30,003
32 Sales Tax (MA)	408700	942	-	-	942	-	942
33 Tangible Property (MA MFG Excise)	408300	(85,200)	50,400	34,800	-	-	-
34 Payroll and Other Taxes		\$ 1,448,647	\$ 169,447	\$ 34,800	\$ 1,652,894	\$ 112,550	\$ 1,765,444

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 47 Notes:

48 Col. E, Line 33: Reflects removal of out-of-period adjustment related to Jan-Jun 2015 tangible property tax.

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50 NOTE: Numbers may not add due to rounding

1 Western Massachusetts Electric Company  
 2 d/b/a Eversource Energy  
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 4 Exhibit ES-DPH-3 (West)  
 5 WP DPH-27  
 6 May 25, 2017 Update  
 7 Page 1 of 1  
 8 H.O. \_\_\_\_\_  
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11 WESTERN MASSACHUSETTS ELECTRIC COMPANY d/b/a EVERSOURCE ENERGY  
12

13 MATERIALS AND SUPPLIES  
14 13 Month Average  
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)=(a) thru (g)	(i)	(j) = (h) - (i)
Month	154000 Plant Materials + Operating Supplies	154010 Materials + Supplies - Other	154020 Materials & Supplies - Central Warehouse	154070 Automotive Inventory	154AU0 Average Unit Price Default	154PC0 Precap Distribution Clearing	154PV0 Invoice S	154 Total Transmission and Distribution (A)	Total Transmission Inventory	154 Distribution
June-15	-	4,093,771	285,626	75,723	-	(404,463)	0	4,050,657	2,952,704	1,097,952
July-15	-	3,774,442	290,114	112,654	-	(427,171)	(0)	3,750,038	2,936,103	813,934
August-15	-	3,460,139	295,902	110,839	-	(568,034)	(0)	3,298,846	2,934,900	363,946
September-15	-	5,068,882	384,531	108,260	-	(625,125)	(0)	4,936,547	2,935,086	2,001,461
October-15	-	5,533,409	427,851	108,333	-	(847,528)	(0)	5,222,065	2,933,522	2,288,544
November-15	-	5,592,150	446,838	112,474	-	(872,196)	0	5,279,265	2,932,120	2,347,146
December-15	-	5,236,931	-	110,336	-	(0)	0	5,347,267	2,835,865	2,511,402
January-16	-	5,352,812	-	113,236	-	(0)	(0)	5,466,048	2,807,755	2,658,293
February-16	-	5,324,748	-	113,236	-	18,350	0	5,456,333	2,674,709	2,781,625
March-16	-	4,393,790	-	115,094	-	1,026,254	0	5,535,138	2,674,147	2,860,991
April-16	-	5,534,919	-	115,094	-	1,029,814	0	6,679,827	2,672,013	4,007,814
May-16	-	5,279,922	-	115,094	-	22,140	0	5,417,156	2,661,222	2,755,934
June-16	-	5,198,580	-	118,504	-	0	(0)	5,317,084	2,649,893	2,667,191
13 Month Average	\$ - \$	4,911,115	\$ 163,912	\$ 109,913	\$ -	\$ (126,766)	\$ (0)	\$ 5,058,175	\$ 2,815,388	\$ 2,242,787

34 Notes:  
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36 Col. (a) through (f): Company records  
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50 NOTE: Numbers may not add due to rounding.

WESTERN MASSACHUSETTS ELECTRIC COMPANY

PLANT IN SERVICE BY MAJOR PROPERTY GROUPING  
 PLANT IN SERVICE CLASSIFIED (ACCOUNT 101 + 106)  
 DEPRECIABLE PLANT DETAIL

Account Number	Account Description	Test Year Actual 06/30/16	Transmission Plant In Service Adjustments	Solar Plant In Service Adjustments	Rate Base Audit Plant In Service Adjustments	Rebranding Plant In Service Adjustments	ARO Plant In Service Adjustments	Adjusted Plant Balance 06/30/16	Montague Station 2016 Additions	Montague Station 2016 Retirements	Pro-forma Balance Additions	Pro-forma 2016 Retirements	Pro-forma 2016 Transfers	Other Plant In Service Adjustments	Pro-forma Plant Balance as of 06/30/16
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = Sum of (C) through (H)	(J)	(K)	(L)	(M)	(N)	(O)	(P) = Sum of (I) through (O)
<b><u>Intangible Plant</u></b>															
303	Miscellaneous Intangible Plant	\$ 23,481,221	\$ (1,298,450)	\$ -	\$ -	\$ -	\$ -	\$ 22,182,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,182,771
	Total Intangible Plant	<u>\$ 23,481,221</u>	<u>\$ (1,298,450)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,182,771</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,182,771</u>
<b><u>Other Production Plant</u></b>															
340	Land and Land Rights	\$ 876,067	\$ -	\$ (876,067)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
341	Structures and Improvements	2,631,315	-	(2,631,315)	-	-	-	-	-	-	-	-	-	-	-
344	Generators	26,972,663	-	(26,972,663)	-	-	-	-	-	-	-	-	-	-	-
345	Accessory Electric Equipment	2,498,389	-	(2,498,389)	-	-	-	-	-	-	-	-	-	-	-
347	Asset Retirement Costs for Other Production	1,439,574	-	(1,439,574)	-	-	-	-	-	-	-	-	-	-	-
	Total Other Production Plant	<u>\$ 34,418,008</u>	<u>\$ -</u>	<u>\$ (34,418,008)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Transmission Plant</u></b>															
350	Land and Land Rights	\$ 31,095,868	\$ (31,095,868)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352	Structures and Improvements	25,615,127	(25,615,127)	-	-	-	-	-	-	-	-	-	-	-	-
353	Station Equipment	352,006,822	(352,006,822)	-	-	-	-	-	-	-	-	-	-	-	-
354	Towers and Fixtures	10,409,051	(10,409,051)	-	-	-	-	-	-	-	-	-	-	-	-
355	Poles and Fixtures	369,423,714	(369,423,714)	-	-	-	-	-	-	-	-	-	-	-	-
356	Overhead Conductors and Devices	138,751,719	(138,751,719)	-	-	-	-	-	-	-	-	-	-	-	-
357	Underground Conduit	300,162	(300,162)	-	-	-	-	-	-	-	-	-	-	-	-
358	Underground Conductors and Devices	5,921,751	(5,921,751)	-	-	-	-	-	-	-	-	-	-	-	-
359	Roads and Trails	10,775,229	(10,775,229)	-	-	-	-	-	-	-	-	-	-	-	-
359.1	Asset Retirement Costs for Transmission Plant	950	(950)	-	-	-	-	-	-	-	-	-	-	-	-
	Total Transmission Plant	<u>\$ 944,300,393</u>	<u>\$ (944,300,393)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Distribution Plant</u></b>															
360	Land and Land Rights	\$ 1,420,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,420,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,420,749
361	Structures and Improvements	5,880,207	-	-	-	-	-	5,880,207	-	-	-	-	-	-	5,880,207
362	Station Equipment	85,225,877	-	(1,541,463)	-	-	-	83,684,415	<b>3,813,975</b>	(325,049)	-	-	-	-	<b>87,173,340</b>
364	Poles, Towers and Fixtures	75,376,628	-	-	-	-	-	75,376,628	-	-	-	-	-	-	75,376,628
365	Overhead Conductors and Devices	145,620,795	-	-	-	-	-	145,620,795	-	-	-	-	-	-	145,620,795
366	Underground Conduit	67,174,754	-	-	-	-	-	67,174,754	-	-	-	-	-	-	67,174,754
367	Underground Conductors and Devices	154,762,093	-	-	-	-	-	154,762,093	-	-	-	-	-	-	154,762,093
368	Line Transformers	79,324,339	-	-	-	-	-	79,324,339	-	-	-	-	-	-	79,324,339
369	Services	72,961,388	-	-	-	-	-	72,961,388	-	-	-	-	-	-	72,961,388
370	Meters	28,637,851	-	-	-	-	-	28,637,851	-	-	-	-	-	-	28,637,851
371	Installations on Customer Premises	10,768,906	-	-	-	-	-	10,768,906	-	-	-	-	-	-	10,768,906
373	Street Lighting and Signal Systems	17,376,344	-	-	-	-	-	17,376,344	-	-	-	-	-	-	17,376,344
374	Asset Retirement Costs for Distribution Plant	661,163	-	-	-	-	(661,163)	-	-	-	-	-	-	-	-
	Total Distribution Plant	<u>\$ 745,191,094</u>	<u>\$ -</u>	<u>\$ (1,541,463)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (661,163)</u>	<u>\$ 742,988,468</u>	<b>\$ 3,813,975</b>	<u>\$ (325,049)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>\$ 746,477,394</b>
<b><u>General Plant</u></b>															
389	Land and Land Rights	\$ 374,500	\$ (833)	\$ -	\$ -	\$ -	\$ -	\$ 373,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 373,667
390	Structures and Improvements	21,808,131	(632,793)	-	-	(16,428)	-	21,158,910	-	-	-	-	-	-	21,158,910
391	Office Furniture and Equipment	3,303,059	(134,383)	-	-	-	-	3,168,676	-	-	-	-	-	-	3,168,676
392	Transportation Equipment	15,761,270	(882,812)	-	-	-	-	14,878,458	-	-	-	-	-	-	14,878,458
393	Stores Equipment	849,179	-	-	-	-	-	849,179	-	-	-	-	-	-	849,179
394	Tools, Shop and Garage Equipment	6,366,412	(2,630,532)	-	-	-	-	3,735,880	-	-	-	-	-	-	3,735,880
395	Laboratory Equipment	898,178	(344,428)	-	-	-	-	553,750	-	-	-	-	-	-	553,750
396	Power Operated Equipment	228,103	-	-	-	-	-	228,103	-	-	-	-	-	-	228,103
397	Communication Equipment	44,072,305	(24,811,148)	-	-	-	-	19,261,157	-	-	-	-	-	-	19,261,157
398	Miscellaneous Equipment	308,974	(89,278)	-	-	-	-	219,696	-	-	-	-	-	-	219,696
	Total General Plant	<u>\$ 93,970,110</u>	<u>\$ (29,526,207)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (16,428)</u>	<u>\$ -</u>	<u>\$ 64,427,475</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,427,475</u>
	Total	<u><b>\$ 1,841,360,826</b></u>	<u><b>\$ (975,125,050)</b></u>	<u><b>\$ (35,959,470)</b></u>	<u><b>\$ -</b></u>	<u><b>\$ (16,428)</b></u>	<u><b>\$ (661,163)</b></u>	<u><b>\$ 829,598,715</b></u>	<b><u>\$ 3,813,975</u></b>	<u><b>\$ (325,049)</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<b><u>\$ 833,087,640</u></b>

NOTE: Numbers may not add due to rounding

WESTERN MASSACHUSETTS ELECTRIC COMPANY

DEPRECIATION RESERVE

Account Number	Account Description	Test Year Reserve	Transmission Acc. Reserve	Solar Acc. Reserve	Rate Base Audit Acc. Reserve	Rebranding Acc. Reserve	ARO Acc. Reserve	Adjusted Reserve Balance	Pro-forma 2016 Activity			Pro-forma Reserve Balance as of 06/30/16		
		06/30/16	Adjustments	Adjustments	Adjustments	Adjustments	06/30/16	(I) = Sum of (C) through (H)	(J)	Montague Station Plant	Montague Station Cost of Removal	Salvage & Other Credits	(N)	(O) = Sum of (I) through (N)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		(K)	(L)	(M)	(N)		
<u>Intangible Plant</u>														
303	Miscellaneous Intangible Plant	\$ 19,030,949	\$ (1,296,911)	\$ -	\$ -	\$ -	\$ -	\$ 17,734,038	\$ -	\$ -	\$ -	\$ -	\$ 17,734,038	
	Total Intangible Plant	<u>\$ 19,030,949</u>	<u>\$ (1,296,911)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,734,038</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,734,038</u>	
<u>Other Production Plant</u>														
340	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
341	Structures and Improvements	\$ 473,005	\$ -	\$ (473,005)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
344	Generators	\$ 4,248,002	\$ -	\$ (4,248,002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
345	Inventory Electric Equipment	\$ 262,418	\$ -	\$ (262,418)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
346	Miss Poles Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
362	Cottage St Interconnector	\$ 123,361	\$ -	\$ (123,361)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
362	Goodwin Interconnector	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
362	Pittsfield Interconnector	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
347	Asset Retirement Costs for Other Production	\$ 102,826	\$ -	\$ (102,826)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Other Production Plant	<u>\$ 5,209,612</u>	<u>\$ -</u>	<u>\$ (5,209,612)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
<u>Transmission Plant</u>														
350	Land and Land Rights	\$ 53,989	\$ (53,989)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
352	Structures and Improvement:	\$ 2,573,171	\$ (2,573,171)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
353	Station Equipment	\$ 23,186,483	\$ (23,186,483)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
354	Towers and Fixtures	\$ (631,831)	\$ 631,831	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
355	Poles and Fixtures	\$ 18,482,541	\$ (18,482,541)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
356	Overhead Conductors and Devices	\$ 16,682,512	\$ (16,682,512)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
357	Underground Conduit	\$ 77,215	\$ (77,215)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
358	Underground Conductors and Devices	\$ 2,349,554	\$ (2,349,554)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
359	Roads and Trails	\$ 161,440	\$ (161,440)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
359	Asset Retirement Costs for Transmission Plant	\$ 407	\$ (407)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Transmission Plant	<u>\$ 62,935,480</u>	<u>\$ (62,935,480)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
<u>Distribution Plant</u>														
360	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
361	Structures and Improvements	\$ 2,673,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,673,741	\$ -	\$ -	\$ -	\$ -	\$ 2,673,741	
362	Station Equipment	\$ 32,924,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,924,476	\$ -	\$ (325,049)	<u>(153,136)</u>	\$ -	<u>32,446,290</u>	
364	Poles, Towers and Fixtures	\$ 23,464,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,464,340	\$ -	\$ -	\$ -	\$ -	\$ 23,464,340	
365	Overhead Conductors and Devices	\$ 31,529,685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,529,685	\$ -	\$ -	\$ -	\$ -	\$ 31,529,685	
366	Underground Condui	\$ 21,627,821	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,627,821	\$ -	\$ -	\$ -	\$ -	\$ 21,627,821	
367	Underground Conductors and Device	\$ 42,260,909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,260,909	\$ -	\$ -	\$ -	\$ -	\$ 42,260,909	
368	Line Transformers	\$ 10,145,792	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,145,792	\$ -	\$ -	\$ -	\$ -	\$ 10,145,792	
369	Services	\$ 38,663,651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,663,651	\$ -	\$ -	\$ -	\$ -	\$ 38,663,651	
370	Meters	\$ 1,477,270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,477,270	\$ -	\$ -	\$ -	\$ -	\$ 1,477,270	
371	Installations on Customer Premises	\$ 2,681,858	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,681,858	\$ -	\$ -	\$ -	\$ -	\$ 2,681,858	
373	Street Lighting and Signal Systems	\$ 1,487,712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,487,712	\$ -	\$ -	\$ -	\$ -	\$ 1,487,712	
374	Asset Retirement Costs for Distribution Plant	\$ 275,873	\$ -	\$ -	\$ -	\$ -	\$ (275,873)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
365 - 387	Total Distribution Plant	<u>\$ 209,213,128</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (275,873)</u>	<u>\$ 208,937,255</u>	<u>\$ -</u>	<u>\$ (325,049)</u>	<u>\$ (153,136)</u>	<u>\$ -</u>	<u>\$ 208,459,070</u>	
<u>General Plant</u>														
389	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
390	Structures and Improvements	\$ 6,388,897	\$ (93,873)	\$ -	\$ -	\$ -	\$ -	\$ 6,295,023	\$ -	\$ -	\$ -	\$ -	\$ 6,295,023	
391	Office Furniture and Equipment	\$ 1,427,160	\$ 50,173	\$ -	\$ -	\$ -	\$ -	\$ 1,477,333	\$ -	\$ -	\$ -	\$ -	\$ 1,477,333	
392	Transportation Equipment	\$ 6,717,092	\$ (451,282)	\$ -	\$ -	\$ -	\$ -	\$ 6,265,810	\$ -	\$ -	\$ -	\$ -	\$ 6,265,810	
393	Stores Equipment	\$ 515,629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,629	\$ -	\$ -	\$ -	\$ -	\$ 515,629	
394	Tools, Shop and Garage Equipment	\$ 1,641,950	\$ (650,601)	\$ -	\$ -	\$ -	\$ -	\$ 991,348	\$ -	\$ -	\$ -	\$ -	\$ 991,348	
395	Laboratory Equipment	\$ 485,382	\$ (151,622)	\$ -	\$ -	\$ -	\$ -	\$ 333,760	\$ -	\$ -	\$ -	\$ -	\$ 333,760	
396	Power Operated Equipment	\$ 164,603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 164,603	\$ -	\$ -	\$ -	\$ -	\$ 164,603	
397	Communication Equipment	\$ 13,699,780	\$ (4,437,444)	\$ -	\$ -	\$ -	\$ -	\$ 9,262,337	\$ -	\$ -	\$ -	\$ -	\$ 9,262,337	
398	Miscellaneous Equipment	\$ 111,637	\$ (26,175)	\$ -	\$ -	\$ -	\$ -	\$ 85,462	\$ -	\$ -	\$ -	\$ -	\$ 85,462	
399	Asset Retirement Costs for General Plant	\$ 15,645	\$ -	\$ -	\$ -	\$ -	\$ (15,645)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
389 - 399	Total General Plant	<u>\$ 31,167,775</u>	<u>\$ (5,760,824)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (15,645)</u>	<u>\$ 25,391,306</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,391,306</u>	
390	Total	<u>\$ 327,556,945</u>	<u>\$ (69,993,215)</u>	<u>\$ (5,209,612)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (291,518)</u>	<u>\$ 252,062,599</u>	<u>\$ -</u>	<u>\$ (325,049)</u>	<u>\$ (153,136)</u>	<u>\$ -</u>	<u>\$ 251,584,414</u>	
391	FFI page 219 Acc. Reserve	\$ 307,014,175												
392	FFI page 200 Acc. Amortization - Intangible	\$ 19,030,949												
393	FFI page 200 Acc. Amortization - General	\$ 1,511,821												
394	Total - check	<u>\$ 327,556,945</u>												

NOTE: Numbers may not add due to rounding

10 WESTERN MASSACHUSETTS ELECTRIC COMPANY  
 11  
 12 ACCUMULATED DEFERRED INCOME TAXES  
 13

15 Account 16 Number	17 Account Description	18 Total Test Year ADIT 06/30/16	19 Less: Transmission Related ADIT 06/30/16	20 Adjusted Test Year ADIT 06/30/16	21 06/30/16 Test Year Rate Base ADIT	22 06/30/16 Test Year Non Rate Base ADIT
(A)	(B)	(C)	(D)	(E)	(F)	(G)
22 190000	Accumulated Deferred Income Tax	\$ 13,835,634	\$ 640,879	\$ 14,476,514	\$ 7,940,108	\$ 6,536,406
23 190030	Deferred Tax Asset - NOL Carry	\$ 359,998	\$ (359,998)	\$ -	\$ 382,730	\$ -
24 190CP0	Deferred Taxes - OCI	1,672,021	(1,289,292)	382,730	382,730	-
25 190DG0	Tax Gross Up on SFAS109 Reg Liab	2,313,237	(12,857)	2,300,380	2,300,365	-
26 190IT0	FASB 109 Accumulated Income Tax - ITC	3,441,052	(19,134)	3,421,918	3,421,939	-
27	Blank Line	-	-	-	-	-
28 190	Subtotal	\$ 21,621,943	\$ (1,040,401)	\$ 20,581,541	\$ 14,045,142	\$ 6,536,406
29	Blank Line	-	-	-	-	-
30 282000	ADIT - Liberalized Prop	\$ (412,932,968)	\$ 250,228,033	\$ (162,704,935)	\$ (151,734,361)	\$ (10,970,570)
31 282DK0	Accum Def Inc Tx Prop FASB 109	\$ (14,278,382)	\$ 4,006,215	\$ (10,272,167)	\$ (10,272,167)	\$ -
32	Blank Line	-	-	-	-	-
33 282	Subtotal	\$ (427,211,350)	\$ 254,234,248	\$ (172,977,102)	\$ (162,006,528)	\$ (10,970,570)
34	Blank Line	-	-	-	-	-
35 283990	ACC Def Inc Tx Other-Misc	\$ (64,446,010)	\$ 5,379,997	\$ (59,066,013)	\$ (5,255,113)	\$ (53,810,901)
36 283DG0	Tax Gross-Up on SFAS 109 Reg Assets	\$ (12,715,886)	\$ 2,693,140	\$ (10,022,746)	\$ (10,022,746)	\$ -
37 283DK0	Accum Def Inc Tx Othr FASB 109	\$ (4,637,284)	\$ -	\$ (4,637,284)	\$ (4,637,284)	\$ -
38	Blank Line	-	-	-	-	-
39 283	Subtotal	\$ (81,799,180)	\$ 8,073,137	\$ (73,726,043)	\$ (19,915,143)	\$ (53,810,901)
40	Blank Line	-	-	-	-	-
41	Total ADIT	\$ (487,388,588)	\$ 261,266,984	\$ (226,121,604)	\$ (167,876,529)	\$ (58,245,065)
42	Blank Line	-	-	-	-	-

45 Notes:

46 Col. (D) reflects ADIT recovered through the transmission tariff.

47  
 48  
 49  
 50 NOTE: Numbers may not add due to rounding